



Auditor of Public Accounts
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Edelen Releases Audit of Interim Campbell County Sheriff's Office

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2012 financial statement of Interim Campbell County Sheriff David Fickenschier, for the period August 1, 2012 through November 8, 2012. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account and the other reporting on the audit of the fee account used to operate the office.

The audit found that the sheriff's financial statement presents fairly the revenues, expenditures, and excess fees of the Interim Campbell County sheriff in conformity with the regulatory basis of accounting.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The interim Sheriff's office lacked adequate segregation of duties. The interim Sheriff's office lacked an adequate segregation of duties. Various deputies collected receipts, but the bookkeeper was in charge of preparing and making bank deposits and daily checkout sheets, recording receipts and disbursements, issuing reports, making purchases, issuing checks, and making bank reconciliations. With the retirement of the former bookkeeper, this lack of segregation of duties was more evident than ever. We would recommend the following:

1. Cross-training of employees for some of the bookkeeper's duties.
2. Compensating for these lack of controls by performing some or all of the following:
 - a) Sheriff periodically reviewing bank deposits made by other individuals and initialing off on same.

- b) Sheriff routinely reviewing reports prepared by others.
- c) Bank accounts reconciled monthly and reviewed by another individual.
- d) Dual signatures required on checks with the Sheriff being one of the co-signers whenever possible.

Interim Sheriff David Fickenschier's response: Cross training in progress when I left office.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the [auditor's website](#).

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The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

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